

GOVERNMENT OF TELANGANA
ABSTRACT

Telangana Tax on Luxuries Rules, 1987 - Amendments - Notification - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 16

Dated: 12-01-2016

Read the following:-

1. The Andhra Pradesh Reorganization Act, 2014
(Central Act No.6 of 2014)
2. G.O.Ms.No.146, Revenue (CT.II) Department, dated 25.8.2015
3. From the CCT, TS, Hyd., Ref.No.A(1)/154/2015, dt.18.11.2015

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ORDER:

In the G.O. 2nd read above, the Andhra Pradesh Tax on Luxuries Rules, 1987, have been adapted to the State of Telangana.

2. The Commissioner of Commercial Taxes in his letter 3rd read above, has submitted proposals for certain amendments to the Telangana Tax on Luxuries Rules, 1987.

3. Government after careful examination of the matter, have decided to amend the said Rules suitably.

4. Accordingly, the following Notification will be published in an Extra-ordinary Issue of the Telangana Gazette, dated:19.01.2016.

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of section 26 of Telangana Tax on Luxuries Act, 1987 (Act No.24 of 1987), the Government of Telangana hereby makes the following amendment to the Telangana Tax on Luxuries Rules, 1987 issued in G.O.Ms.No.585, Revenue (S) Department, dated 11.6.1987 and published in the Rules Supplementary to Part-I Extraordinary Issue of the Andhra Pradesh, Gazette No.38, dated 12.7.1987, as subsequently amended from time to time, and adapted to the State of Telangana vide G.O.Ms.No.146, Revenue (CT-II) Department, dated 25.8.2015.

AMENDMENTS

In the said rules,-

- (1) In rule 2, in sub-rule (1), for clause (g) the following shall be substituted, namely,-

“Registering authority means:

- (1) The Deputy Commercial Tax Officer in whose jurisdiction the tobacconist applies for registration of his principal place of business under sub-section (1) of Section 4A.
- (2) The Assistant Commercial Tax Officer or the Officer Authorized by the Commissioner of Commercial Taxes in whose jurisdiction the Hospital or Hotel applies for registration of his principal place of business under sub-section (1)(a) of Section 4A.”

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(2) In rule 4A, (a) in sub-rule (1),

- (i) for clause (a), the following shall be substituted, namely,
“(a) Made by a tobacconist in Form ‘R’ to the Registering authority of the area concerned and made by Hospital or Hotel in Form-H to the Registering authority of the area concerned as the case may be.”
- (ii) for clause (b), the following shall be substituted, namely,
“(a) Signed in the case of proprietary business, by the proprietor, or in the case of firm, by all the partners, or in the case of business owned by a Hindu undivided family, by the “Karta” of the family, or in the case of a company incorporated under the Companies Act, 1956 (Central Act 1 of 1956), by a director, managing agent or principal officer thereof by whatever name he may be called or in case of society or in the case of trust or in the case of any other association of persons, by the principal officer managing the business or authorized signatory in respect of others.”
- (iii) In clause (c), (d), after the words “tobacconists” / “tobacconist”, the words or “Hospital or Hotel” shall be inserted.

(b) In sub-rule 4:

- (i) for clause (a), the following shall be substituted, namely,-
“(a) The registering authority after receipt of the application from the tobacconist or Hospital or Hotel shall if he is satisfied after making such enquiry as he considers it necessary that the application is bonafide and the particulars furnished therein are correct and complete and security if any demanded has been furnished, register the application and shall grant a certificate of registration to the applicant in form LD or HD as the case may be within one working day from the date of receipt of the application.”
- (ii) Clause (b) shall be omitted.
- (iii) for clause (c) the following shall be substituted namely,-
“(a) If for any reason, the certificate of registration cannot be issued within the period specified above, the registering authority shall give the applicant a notice of further enquiry or a notice to show cause notice against rejection of the application within a period of one working day from the date of receipt of application.”
- (iv) for clause (d) the following shall be substituted, namely,
“(a) If the certificate of registration is not received by the applicant within one working day from the date of submission of his application or if no notice is received by him within the period of one working day from the date of submission of application, his application shall be deemed to have been duly registered.”
- (v) In sub-rules (5), (6) and (7) after the words “tobacconist” the words or “Hospital or Hotel” shall be inserted.

(P.T.O.)

The following Form-H and Form-HD are prescribed as follows:

FORM-H
Application for the Registration as a Hospital or Hotel under
Section 4A of Telangana Tax on Luxuries Act, 1987
(Sub-Section (2) of Section 4-A read with
Clause (a) of Sub-Rule (1) of Rule 4A)

To
Assistant Commercial Tax Officer,

Circle	Division

- Name of the Hospital or Hotel
Address of Hospital or Hotel : Door No: Street
(Principal place for which Locality Town/City/Mandal
registration now applied) District Pin code No
Phone No: Fax No:
E-mail: Website/URL:
- TVAT Registration No. if any _____
CST Registration No. if any _____
Profession Tax Registration No. if any _____
- Income Tax Permanent Account No. _____
- Occupancy Status of the Hospital or Hotel: Owned/Rented/Leased/Rent-Free/Others
- Status of the Hospital or Hotel :
Sole Proprietorship ☐ Partnership ☐ Private Limited Co. ☐ Public Ltd.
Company ☐ Society ☐ Govt. Enterprises ☐ Others (Specify) ☐
- Bank Account Details of Hospital or Hotel : Name & Address of the Banks, Branches and Code, IFS code and Account Numbers.
- Name and address of additional branches of Hospital / Hotel:
- Full details of Sole Proprietor/Each Partner/Each Director/Each Member of Managing Committee/Other Responsible Person :

All in Block Letters and Legible

Full Name	
Father's / Husband Name	
Date of Birth	
Extent of interest in the present Firm/ Company/ Society / Trust/Others	
Other Business interest in the State if any	
Other Business interest outside the State if any	
Present Residential Address with Telephone Number and Email address if any	
Permanent address if any	
Income Tax Permanent Account Number (PAN)	
Passport size Photograph shall be affixed	
Signature	

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Note: 1. Furnish hereunder the above said information in the above proforma for all the additional Partners / Directors / Members / Responsible person.

2. A copy of the Partnership deed/Memorandum & Articles of Association / By Laws of the Society / Trust shall be signed by each Partner / Directors / Managing Committee as the case may be shall be enclosed.

9. Details of main place of Hospital or Hotel for which registration is now applied.

Type of Rooms	No. of Rooms	Tariff for each room (excluding food, drink and telephone calls)	No. of Beds fixed	Charges for each extra bed	Estimated occupancy for each room including guest / attendant per day	Estimated amount to be realized per month (3 X 6)	Estimated amount per year (7 X 12)
1	2	3	4	5	6	7	8

Note: Type of room specify dormitory/cubical/single room/double room/three bed room/suite all whether with AC or without AC.

10. Details of branches of Hospitals or Hotels located in other places in the State (the information shall be furnished hereunder in the above said proforma).

11. Language in which books are written:

12. Name and Designation of the person authorized to receive notices / orders

Declaration : I _____, S/o or H/o _____ status of the above Hospital or Hotel that the particulars given are correct and true to the best of my knowledge and belief. I am authorized to file this application. I undertake to notify immediately to the registering authority in the Commercial Taxes Department of change in any of the above particulars.

Date of Application:

Signature with Stamp

FORM-HD

(Sub-Section (1)(a) of Section 4-A read with Sub-Rule 4(a) of Rule 4-A)

LUXURIES TAX REGISTRATION CERTIFICATE FOR HOSPITAL / HOTEL

Registration No:

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I hereby certify that _____ whose place of Hospital / Hotel is situated at :

is registered with Telangana Tax on Luxuries Act, 1987, with effect from _____ day of _____ 20

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The additional place/s of branch/s of Hospital / Hotel is /or situated at :

Given under my hand at _____ on the _____ day of _____ 20

The holder of this certificate shall abide by all the provisions of Telangana Tax on Luxuries Act, 1987 and the Rules framed thereunder as amended from time to time.



Assistant Commercial Tax Officer
(Registering Authority)
_____ Circle
_____ C.T. Division

To

M/s. _____

Note: The above Registration Number must appear on all :

1. Invoices, 2. Returns to be filed,
3. Correspondence with the Commercial Taxes Department

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

AJAY MISRA
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationary & Stores Purchases (Publication Wing), Telangana, Hyderabad ... for publication of the Notification (2 copies).

The Commissioner, Commercial Taxes, Telangana State, Hyderabad.

The General Administration (Vigilance & Enforcement) Department, BRKR Building, Telangana, Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, Hyderabad

The State Representative before the Sales Tax & VAT Appellate Tribunal,

O/o the Secretary, Sales Tax & VAT Appellate Tribunal, Hyderabad

The Director General, General Administration (Vigilance & Enforcement)

Department, Telangana, B.R.K.R. Building Complex, Tank Bund Road, Hyd.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (C) Department, Telangana Secretariat, Hyderabad.

The P.S. to the Addl. Principal Secretary to Hon'ble Chief Minister,
Government of Telangana

The P.S. to the Hon'ble Minister, Commercial Taxes & Cinematography

The P.S. to Principal Secretary to Government, Revenue (CT & Ex) Dept.

Sf / Sc

// FORWARDED :: BY ORDER //

SECTION OFFICER